

CASH

COLLECTIONS

OVERVIEW

- Authorized Custodian
- Cash Sales
- Requests for checkage of Gov't property
- Voucher for Disbursement/Collections
- Filing
- Audit and Verification Officer



AUTHORIZED CUSTODIAN

- Appointed to collect official funds



REQUIREMENTS

- Ensure appointed in writing by the CO.
- Endorsement of the appointment letter.

REFERENCE: UM 4400-124 PAGE 3-6-

REQUIREMENTS (cont.)

- Ensure all documentation is correct.
- Verify a safe and cash box has been assigned.
- Verify all funds are turned into the disbursing office.



CASH SALES

- Loss of Government property
- Damage of Government property
- Destruction of Government property

Local SOP will dictate the action to take.

UM 4400-124 PG 3-6-47 and 3-6-49 (NAVMC-6)

DISTRIBUTION

- The transaction will dictate distribution of copies of the NAVMC 6.



CASH SALES



CHECKAGE SALES



VOUCHER FOR DISBURSEMENT AND/OR COLLECTION (DD-1131)

- This is used to turn in funds to disbursing.



REFERENCE: UM 4400-15 PAGE 6-9

FILING

- **Appointment Letters** - filed in the permanent file of the activity for not less than 5 years.
- **NAVMC 6 and the DD-1131** - These documents will be maintained in the voucher file for 5 years.



AUDIT AND VERIFICATION OFFICER

- Appointed by the Commanding Officer.
- Will not be directly associated with the collection of public funds.

RESPONSIBILITIES

Verification officer should be familiar with current directives which pertain to the handling, turn in, cash sales procedures, and the safekeeping of public funds prior to an audit.

REPORT

- Submit a report to the CO on the results of the surprise audit and verification.
- Furnish a copy to the authorized custodian.
- Surprise visits will be conducted at least quarterly.



PRACTICAL APPLICATION

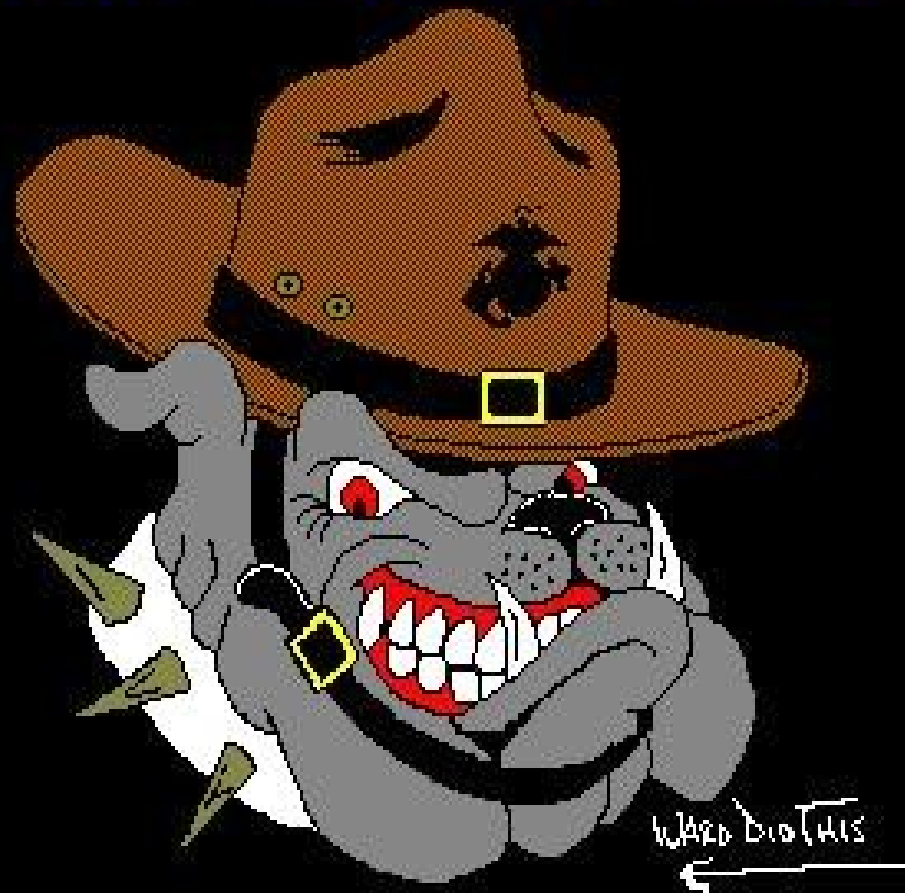


SUMMARY

- Authorized Custodian
- Cash Sales
- Requests for checkage of Gov't property
- Voucher for Disbursement/Collections
- Filing
- Audit and Verification Officer

There are two kinds of people...

MARINES



... and the rest of you.

